



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF HORICON - WATER UTILITY

Principal Office: 404 EAST LAKE STREET
HORICON, WI 53032

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I DAVID J. PASEWALD of _____
(Person responsible for accounts)

City of Horicon - Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/07/2002
(Date)

CLERK/TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF HORICON - WATER UTILITY**Utility Address:** 404 EAST LAKE STREET
HORICON, WI 53032**When was utility organized?** 1/1/1912**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID J PASEWALD**Title:** CITY CLERK - TREASURER**Office Address:**404 E. LAKE STREET
HORICON, WI 53032**Telephone:** (920) 485 - 3500**Fax Number:** (920) 485 - 3503**E-mail Address:** clerkhoricon@charterinternet.net

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:** VIRCHOW, KRAUSE AND COMPANY, LLPTEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** therlitzka@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: JACK FLOURO**Title:** CHAIRMAN, PUBLIC WORKS COMMITTEE**Office Address:**404 E. LAKE STREET
HORICON, WI 53032**Telephone:** (920) 485 - 3500**Fax Number:** (920) 485 - 3503**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** therlitzka@virchowkrause.com**Date of most recent audit report:** 3/7/2003**Period covered by most recent audit:** 2002

Names and titles of utility management including manager or superintendent:

Name: DAVID J PASEWALD**Title:** CITY CLERK - TREASURER**Office Address:**

404 E. LAKE STREET
HORICON, WI 53032

Telephone: (920) 485 - 3500**Fax Number:** (920) 485 - 3503**E-mail Address:**

Name of utility commission/committee: Public Works and Development Committee

Names of members of utility commission/committee:

JACK FLOURO, CHARIMAN

JAMES GRIGG

RICHARD MARSCHKE

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: MIDWEST CONTRACT OPERATIONS, INC.

1445 MCMAHON DRIVE

NEENAH, WI 54956

Contact Person: CURT WEIBEL

Title: UTILITIES MANAGER

Telephone: (920) 485 - 3500

Fax Number: (920) 485 - 3503

E-mail Address:

Contract/Agreement beginning-ending dates: 11/14/2002 11/13/2003

Provide a brief description of the nature of Contract Operations being provided:

Midwest Contract Operations, Inc. was hired to provide water operating services to the department.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	492,541	473,303	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	251,450	197,837	2
Depreciation Expense (403)	58,435	55,723	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	63,899	58,100	5
Total Operating Expenses	373,784	311,660	
Net Operating Income	118,757	161,643	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	118,757	161,643	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	41,736	3,295	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	41,736	3,295	
Total Income	160,493	164,938	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	160,493	164,938	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	57,397	5,389	14
Amortization of Debt Discount and Expense (428)	3,047		15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	14,216	12,393	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	74,660	17,782	
Net Income	85,833	147,156	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,072,763	925,607	20
Balance Transferred from Income (433)	85,833	147,156	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,158,596	1,072,763	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	41,736	5
Total (Acct. 419):	41,736	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	492,541	0	0	0	492,541	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	492,541	0	0	0	492,541	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	99,712		99,712	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	99,712	0	99,712	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,101,651	3,056,576	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	754,631	693,557	2
Net Utility Plant	2,347,020	2,363,019	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	500	500	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	500	500	
Investment in Municipality (123)	0	0	5
Other Investments (124)	33,884	37,671	6
Special Funds (125)	1,183,101	24,928	7
Total Other Property and Investments	1,217,485	63,099	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	50,349	9,780	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	111,381	102,940	11
Other Accounts Receivable (143)	2,172	2,854	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	33,711	18,361	14
Materials and Supplies (150)	19,185	19,108	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	216,798	153,043	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	37,413	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	44,840	0	20
Total Deferred Debits	82,253	0	
Total Assets and Other Debits	3,863,556	2,579,161	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	532,624	488,777	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,158,596	1,072,763	23
Total Proprietary Capital	1,691,220	1,561,540	
LONG-TERM DEBT			
Bonds (221)	1,255,000	80,000	24
Advances from Municipality (223)	337,265	192,960	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,592,265	272,960	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	10,212	33,846	28
Payables to Municipality (233)	69,053	228,693	29
Customer Deposits (235)	10,404	10,000	30
Taxes Accrued (236)	57,260	53,234	31
Interest Accrued (237)	15,354	1,100	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	162,283	326,873	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	417,788	417,788	41
Total Liabilities and Other Credits	3,863,556	2,579,161	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,101,651	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,101,651	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	754,631	0	0	0	10
Total Accumulated Provision	754,631	0	0	0	
Net Utility Plant	2,347,020	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	693,557				693,557	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	58,435				58,435	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,264				4,264	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	62,699	0	0	0	62,699	13
Debits during year						14
Book cost of plant retired	1,625				1,625	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,625	0	0	0	1,625	19
Balance End of Year	754,631	0	0	0	754,631	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Land owned by utility	500			500	2
Total Nonutility Property (121)	500	0	0	500	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	500	0	0	500	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	19,185	19,108	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	19,185	19,108	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2002 WATER REVENUE BONDS	3,047	428	37,413	1
Total			37,413	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	488,777	1
Changes during year (explain):		
2002 STREET AND UTILITY IMPROVEMENTS	43,847	2
Balance end of year	532,624	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1994 MRB	10/01/1994	10/01/2004	5.50%	0	1
2002 WATER REVENUE BONDS	02/01/2002	10/01/2021	4.83%	1,255,000	2
Total Bonds (Account 221):				1,255,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
2002 ADVANCE	07/01/2002	12/01/2012	5.00%	337,265	1
1984 Advance	06/01/1984	06/01/2008	6.00%	0	2
Total for Account 223				337,265	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	53,234	1
Accruals:		
Charged water department expense	63,899	2
Charged electric department expense		3
Charged sewer department expense	0	4
Other (explain):		
NONE		5
Total Accruals and other credits	63,899	
Taxes paid during year:		
County, state and local taxes	51,676	6
Social Security taxes	7,758	7
PSC Remainder Assessment	439	8
Other (explain):		
NONE		9
Total payments and other debits	59,873	
Balance end of year	57,260	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1994 MRB's	1,098	1,100	2,198	0	1
2002 WATER REVENUE BONDS		56,297	40,943	15,354	2
Subtotal	1,098	57,397	43,141	15,354	
Advances from Municipality (223)					
1984 Advance	2	5,534	5,536	0	3
2002 ADVANCE		8,682	8,682	0	4
Subtotal	2	14,216	14,218	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	1,100	71,613	57,359	15,354	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	417,788	0	0	0	0	417,788	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	417,788	0	0	0	0	417,788	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	33,884	2
Total (Acct. 124):	33,884	
Special Funds (125):		
REDEMPTION ACCOUNT	25,560	3
WATER TOWER LEASE DEPOSIT	10,404	4
RESERVE ACCOUNT	118,323	5
CONSTRUCTION ACCOUNT	1,028,814	6
Total (Acct. 125):	1,183,101	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	111,381	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	111,381	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	2,172	14
Total (Acct. 143):	2,172	
Receivables from Municipality (145):		
ADDITIONAL FIRE PROTECTION	5,439	15
SPECIAL ASSESSMENTS	3,788	16
RECEIVABLE FROM SEWER FOR JOINT METERING EXPENSES	10,253	17
VARIOUS OPERATING ITEMS FROM SEWER	14,231	18
Total (Acct. 145):	33,711	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
PRELIMINARY SURVEY-NEW WATER TOWER	44,840	21
Total (Acct. 183):	44,840	
Payables to Municipality (233):		
PAYABLE TO MUNICIPALITY FOR OPERATING ACTIVITIES	38,146	22
PAYABLE TO MUNICIPALITY FOR CAPITAL ACTIVITIES	2,200	23
CUSTOMER COLLECTIONS DUE TO SEWER	28,707	24
Total (Acct. 233):	69,053	
Other Deferred Credits (253):		
NONE		25
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,079,113	0	0	0	3,079,113	1
Materials and Supplies	19,146	0	0	0	19,146	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	724,094	0	0	0	724,094	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	417,788	0	0	0	417,788	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,956,377	0	0	0	1,956,377	
Net Operating Income	118,757	0	0	0	118,757	8
Net Operating Income as a percent of						
Average Net Rate Base	6.07%	N/A	N/A	N/A	6.07%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	510,700	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,115,679	3
Other (Specify):		4
Total Average Proprietary Capital	1,626,379	
Net Income		
Net Income	85,833	5
Percent Return on Proprietary Capital	5.28%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

On February 1, 2002, the utility borrowed \$1,255,000 of revenue bonds.

6. Formal proceedings with the Public Service Commission.

New rates were approved by the commission in November. The utility will implement these rates in January 2003.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Bonds (Acct. 221) (Page F-14)

1994 Mortgage Revenue Bonds were paid off in 2002.

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

The 1984 advance was consolidated into a new advance in 2002. The new advance also includes various items previously recorded in the payable to City of Horicon account.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Horicon Water Department
Horicon, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Horicon Water Department, an enterprise fund of the City of Horicon as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2002 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

Madison, Wisconsin
March 7, 2003

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	466,724	1
Total Sales of Water	466,724	
Other Operating Revenues		
Forfeited Discounts (470)	2,060	2
Miscellaneous Service Revenues (471)	899	3
Rents from Water Property (472)	18,382	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,476	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	25,817	
Total Operating Revenues	492,541	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	240	8
Pumping Expenses (620-625)	48,467	9
Water Treatment Expenses (630-635)	15,960	10
Transmission and Distribution Expenses (640-655)	48,652	11
Customer Accounts Expenses (901-904)	24,569	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	113,562	14
Total Operation and Maintenance Expenses	251,450	
Other Operating Expenses		
Depreciation Expense (403)	58,435	15
Amortization Expense (404-407)		16
Taxes (408)	63,899	17
Total Other Operating Expenses	122,334	
Total Operating Expenses	373,784	
NET OPERATING INCOME	118,757	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	1	81	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	1	81	
Metered Sales to General Customers (461)				
Residential	1,280	68,150	198,836	4
Commercial	130	15,650	38,937	5
Industrial	27	71,121	88,744	6
Total Metered Sales to General Customers (461)	1,437	154,921	326,517	
Private Fire Protection Service (462)	7		4,740	7
Public Fire Protection Service (463)	2		126,450	8
Other Sales to Public Authorities (464)	18	3,733	8,936	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,465	158,655	466,724	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	126,450	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	126,450	
Forfeited Discounts (470):		
Customer late payment charges	2,060	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,060	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUES	899	7
Total Miscellaneous Service Revenues (471)	899	
Rents from Water Property (472):		
WATER TOWER LEASE	18,382	8
Total Rents from Water Property (472)	18,382	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,431	10
Other (specify):		
OTHER WATER REVENUES	45	11
Total Other Water Revenues (474)	4,476	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	240	4
Total Source of Supply Expenses	240	
PUMPING EXPENSES		
Operation Labor (620)	19,943	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	24,370	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	4,154	9
Total Pumping Expenses	48,467	
WATER TREATMENT EXPENSES		
Operation Labor (630)	5,649	10
Chemicals (631)	8,101	11
Operation Supplies and Expenses (632)	1,851	12
Maintenance of Water Treatment Plant (635)	359	13
Total Water Treatment Expenses	15,960	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	5,329	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	232	16
Maintenance of Mains (651)	20,741	17
Maintenance of Services (652)	6,749	18
Maintenance of Meters (653)	11,018	19
Maintenance of Hydrants (654)	3,566	20
Maintenance of Other Plant (655)	1,017	21
Total Transmission and Distribution Expenses	48,652	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,762	22
Accounting and Collecting Labor (902)	19,858	23
Supplies and Expenses (903)	949	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	24,569	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	8,543	27
Office Supplies and Expenses (921)	1,687	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	47,810	30
Property Insurance (924)	2,572	31
Injuries and Damages (925)	2,126	32
Employee Pensions and Benefits (926)	33,576	33
Regulatory Commission Expenses (928)	7,589	34
Miscellaneous General Expenses (930)	7,467	35
Transportation Expenses (933)	1,772	36
Maintenance of General Plant (935)	420	37
Total Administrative and General Expenses	113,562	
Total Operation and Maintenance Expenses	251,450	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		57,260	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,558	2
Net property tax equivalent		55,702	
Social Security		7,758	3
PSC Remainder Assessment		439	4
Other (specify): NONE			5
Total tax expense		63,899	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198927				3
County tax rate	mills		6.052798				4
Local tax rate	mills		8.555450				5
School tax rate	mills		9.452195				6
Voc. school tax rate	mills		1.552439				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.811809				10
Less: state credit	mills		1.376531				11
Net tax rate	mills		24.435278				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.555450				14
Combined School Tax Rate	mills		11.004634				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.560084				17
Total Tax Rate	mills		25.811809				18
Ratio of Local and School Tax to Total	dec.		0.757796				19
Total tax net of state credit	mills		24.435278				20
Net Local and School Tax Rate	mills		18.516954				21
Utility Plant, Jan. 1	\$	3,056,576	3,056,576				22
Materials & Supplies	\$	19,108	19,108				23
Subtotal	\$	3,075,684	3,075,684				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,075,684	3,075,684				26
Assessment Ratio	dec.		1.005394				27
Assessed Value	\$	3,092,274	3,092,274				28
Net Local & School Rate	mills		18.516954				29
Tax Equiv. Computed for Current Year	\$	57,260	57,260				30
Tax Equivalent per 1994 PSC Report	\$	44,843					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	57,260					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,600		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	2,800		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	90,146		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	95,546	0	
PUMPING PLANT			
Land and Land Rights (320)	1,800		12
Structures and Improvements (321)	279,520		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	97,367		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	28,789		20
Total Pumping Plant	407,476	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	8,323		23
Total Water Treatment Plant	8,323	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,950		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,600	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			2,800	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			90,146	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	95,546	
PUMPING PLANT				
Land and Land Rights (320)			1,800	12
Structures and Improvements (321)			279,520	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			97,367	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			28,789	20
Total Pumping Plant	0	0	407,476	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			8,323	23
Total Water Treatment Plant	0	0	8,323	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,950	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	146,274		26
Transmission and Distribution Mains (343)	1,658,474	33,105	27
Fire Mains (344)	0		28
Services (345)	269,561	2,206	29
Meters (346)	167,323	4,409	30
Hydrants (348)	209,824	8,536	31
Other Transmission and Distribution Plant (349)	1,049		32
Total Transmission and Distribution Plant	2,454,455	48,256	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	2,480		35
Computer Equipment (391.1)	18,808		36
Transportation Equipment (392)	37,632		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	12,089		39
Laboratory Equipment (395)	2,263		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	8,280		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	9,224		44
Other Tangible Property (399)	0		45
Total General Plant	90,776	0	
Total utility plant in service directly assignable	3,056,576	48,256	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,056,576	48,256	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)		(1,556)	144,718	26
Transmission and Distribution Mains (343)			1,691,579	27
Fire Mains (344)			0	28
Services (345)			271,767	29
Meters (346)	1,625		170,107	30
Hydrants (348)			218,360	31
Other Transmission and Distribution Plant (349)			1,049	32
Total Transmission and Distribution Plant	1,625	(1,556)	2,499,530	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			2,480	35
Computer Equipment (391.1)			18,808	36
Transportation Equipment (392)			37,632	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			12,089	39
Laboratory Equipment (395)			2,263	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			8,280	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			9,224	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	90,776	
Total utility plant in service directly assignable	1,625	(1,556)	3,101,651	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	1,625	(1,556)	3,101,651	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			16,405	16,405	1
February			15,085	15,085	2
March			14,672	14,672	3
April			14,167	14,167	4
May			15,769	15,769	5
June			15,313	15,313	6
July			17,687	17,687	7
August			17,043	17,043	8
September			14,780	14,780	9
October			11,478	11,478	10
November			12,470	12,470	11
December			15,205	15,205	12
Total annual pumpage	0	0	180,074	180,074	
Less: Water sold				158,655	13
Volume pumped but not sold				21,419	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				5,609	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				5,609	19
Volume pumped but unaccounted for				15,810	20
Percent of water lost				9%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,523	23
Date of maximum: 3/27/2002					24
Cause of maximum:					25
Water main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 3/20/2002					27
Total KWH used for pumping for the year				332,680	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MILL STREET	#1	582	8	432,000	Yes	1
MILL STREET	#2	582	8	432,000	Yes	2
BARSTOW STREET	#3	725	12	720,000	Yes	3
CLINTON STREET	#4	786	21	792,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BARSTOW STREET #3	CLINTON STREET #4	MILL STREET #1	1
Location	BARSTOW STREET	CLINTON STREET	MILL STREET	2
Purpose	P	P	P	3
Destination	R	D	R	4
Pump Manufacturer	LAYNE NW	LAYNE	LAYNE	5
Year Installed	1946	1978	1941	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	550	850	300	8
Pump Motor or Standby Engine Mfr	G.E.	U.S. MOTORS	G.E.	10
Year Installed	1946	1978	1941	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MILL STREET #2			14
Location	MILL STREET			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	LAYNE NW			18
Year Installed	1941			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	300			21
Pump Motor or Standby Engine Mfr	G.E.			23
Year Installed	1941			24
Type	ELECTRIC			25
Horsepower	10			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CLINTON STREET	MILL STREET	TOWER HILL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
Year constructed	1975	1912	1912	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	OTHER	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	150	0	190	9
				10
Total capacity in gallons (actual)	200,000	103,700	106,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			16
				17
Filters, type (gravity, pressure, other, none)	NONE			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000			20
				21
Is a corrosion control chemical used (yes, no)?	Y			22
				23
Is water fluoridated (yes, no)?	Y			24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	176	0	0	0	176	1
M	D	4.000	12,401	0	0	0	12,401	2
M	D	6.000	56,133	0	0	0	56,133	3
M	D	8.000	33,057	1,680	0	0	34,737	4
M	D	10.000	13,220	0	0	0	13,220	5
M	D	12.000	11,072	0	0	0	11,072	6
Total Within Municipality			126,059	1,680	0	0	127,739	
Total Utility			126,059	1,680	0	0	127,739	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,145	0	0	0	1,145	20	1
M	1.000	268	1	0	0	269	41	2
M	1.250	10	0	0	0	10	1	3
M	1.500	21	0	0	0	21	2	4
M	2.000	33	0	0	0	33	5	5
M	4.000	9	1	0	0	10	1	6
M	6.000	5	0	0	0	5	1	7
M	8.000	13	0	0	0	13	7	8
Total Utility		1,504	2	0	0	1,506	78	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,139	0	43	0	1,096	87	1
0.750	318	36	19	0	335	30	2
1.000	40	0	3	0	37	0	3
1.250	0	0	0	0	0	0	4
1.500	29	0	0	0	29	0	5
2.000	19	0	0	0	19	0	6
3.000	3	1	0	0	4	0	7
4.000	4	0	0	0	4	1	8
6.000	1	0	0	0	1	1	9
Total:	1,553	37	65	0	1,525	119	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,041	33	7	1	0	14	1,096	1
0.750	278	41	5	4	0	7	335	2
1.000	2	26	6	3	0	0	37	3
1.250	0	0	0	0	0	0	0	4
1.500	0	25	2	2	0	0	29	5
2.000	1	8	5	5	0	0	19	6
3.000	0	0	2	2	0	0	4	7
4.000	0	0	3	1	0	0	4	8
6.000	0	0	1	0	0	0	1	9
Total:	1,322	133	31	18	0	21	1,525	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	250	3			253	2
Total Fire Hydrants	250	3	0	0	253	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	253
Number of distribution system valves end of year:	168
Number of distribution valves operated during year:	53

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 620- Increase due to back wages paid to terminated employee.

Account 651- Increase due to additional main breaks during the year.

Account 652- In 2001 the utility had higher expenses of cross connector fees and other inspection charges.

Account 920- The utility no longer has a superintendent. This is outsourced

Account 923- 2002 is the first full year of the MCO contract.

Account 928- Includes costs associated with obtaining new rates.

Water Utility Plant in Service (Page W-08)

A credit of \$1,556 was given in 2002 for use of utility labor on a project completed (installing a fence) in 2001.

Water Mains (Page W-15)

Water main additions were financed by the city.

Water Services (Page W-16)

Water services additions were financed by the city.

Meters (Page W-17)

The 2 inch residential meter is for a sprinkler system used by a residential customer.
